

OFFICE USE ONLY:

OWNER NAME \_\_\_\_\_

DATE RECEIVED \_\_\_\_\_

LOCATION \_\_\_\_\_

INITIALS \_\_\_\_\_

CASE # 2009- \_\_\_\_\_

MAP/LOT \_\_\_\_\_

**TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY INSTRUCTIONS**

1. Complete the application by typing or printing legibly in ink. **This application does not stay the collection of taxes; taxes should be paid as assessed. If abatement is granted, a refund with interest will be made.**
2. File this application with the municipality by the deadline (see below). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or received by an overnight delivery service.

**DEADLINES**

The "notice of tax" means the date the Board of Tax and Land Appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

**Step One:** Taxpayer must file the abatement application with the Hollis Assessing Office in Town Hall by March 1 following the notice of tax. (Applications dropped off at Town Hall after the close of business at 3:00 pm on March 1, 2010 will be deemed untimely filed.)

**Step Two:** Municipality has until July 1 following the notice of tax to grant or deny the abatement application.

**Step Three:** Taxpayer may file an appeal either at the BTLA (RSA 76:16-a) or in the superior court (RSA 76:17), but not both. An appeal must be filed:

- 1) no earlier than: a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
- 2) no later than September 1 following the notice of tax.

**EXCEPTION:** If your municipality's final tax bill was sent out after December 31 (as determined by the BTLA), the above deadlines are modified as follows (RSA 76:1-a; RSA 76:16-d, II):

**Step One:** 2 months after notice of tax;

**Step Two:** 6 months after notice of tax; and

**Step Three:** 8 months after notice of tax.

**FORM COMPLETION GUIDELINES:**

1. **SECTION E.** Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.
2. **SECTION G.** If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:
  - a) what the property was worth (market value) on the assessment date; and b) the property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g., Tax Representative, Attorney, or other Advocate) completes Section I.
4. **Make a copy of this document for your own records.**

**DISPOSITION OF APPLICATION**  
**(For Selectmen's/Assessor's Use Only)**

OWNER \_\_\_\_\_

LOCATION \_\_\_\_\_

MAP \_\_\_\_\_ LOT \_\_\_\_\_

ACCOUNT #: \_\_\_\_\_

Original Assessment:

\_\_\_\_\_ LAND  
\_\_\_\_\_ BUILDING  
\_\_\_\_\_ TOTAL

Revised Assessment:

\_\_\_\_\_ LAND  
\_\_\_\_\_ BUILDING  
\_\_\_\_\_ TOTAL

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date _____	Selectman Signature _____
Date _____	Selectman Signature _____
Date _____	Selectman Signature _____
Date _____	Selectman Signature _____
Date _____	Selectman Signature _____

**RSA 76: 16 ABATEMENT APPLICATION TO THE TOWN OF HOLLIS**  
**TAX YEAR 2009**

**I. APPLICANT AND PROPERTY INFORMATION:**

**SECTION A: Applying Person (Owner/Taxpayer/Other)**

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone Number: Day: \_\_\_\_\_ (Eve) : \_\_\_\_\_

Relationship to the Property: \_\_\_\_\_

(Example: owner, lessee, other-explain)

*If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the taxpayer must be reported by the Town of Hollis to the United States Internal Revenue Service, in accordance with Federal Law. **Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's Social Security or Federal Tax Identification number.** Municipalities shall treat the Social Security or Federal Tax Identification information as confidential and exempt from a Public Record Request under RSA 91-A.*

*No abatement refund will be issued without this information.*

**SECTION B: Representative if other than Person(s) applying (must also complete Section A)**

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone Number: Day: \_\_\_\_\_ (Eve) : \_\_\_\_\_

**SECTION C: Property for which Abatement is Sought**

List the Parcel Identification Number and the actual Street Address and Town of each property for which abatement is sought and include a brief description and the assessment.

<u>Tax Map: Lot</u>	<u>Street Address</u>	<u>Assessment</u>
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**SECTION D: Other Property**

List other property in the municipality owned by the person(s) applying, even if abatements for the other properties have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property is disproportionately assessed.

<u>Tax Map: Lot</u>	<u>Street Address</u>	<u>Assessment</u>
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**B. Sales, Rental and/or Assessment Comparisons**

If your request is based on disproportionate assessment, the taxpayer has the burden to show the assessment was disproportionate. To carry this burden, the taxpayers generally must show what the property was worth on April 1<sup>st</sup> of the year appealed. This value and the assessment would then be compared to other assessments in the Town of Hollis. Therefore, comparable properties are an essential part of most abatement applications.

Attach additional sheet(s) if necessary.

<u>Map/Lot</u>	<u>Street Address</u>	<u>Description</u>	<u>Assessment</u>
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**C. Valuation Questions (if you are applying for an abatement based on disproportionate assessment)\***

1. State your opinion of the fair market value of each property for which you seek abatement, both with and without any special circumstances. Include an explanation of your calculation of that value.

Attach additional sheet(s) if necessary.

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2. List any and all special circumstances, factors or consideration that, in your opinion, affects the fair market value of each property for which you seek abatement. Include a dollar or percentage reduction (or increase) in value associated with each such circumstance, factor or consideration.

Attach additional sheets if necessary.

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3. List all other things that you believe should be considered in reviewing your application. \*

Attach additional sheets if necessary.

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**\*Please be advised that these answers will be deemed by the Town of Hollis to be admissions by you and may be introduced as evidence in this or any pending or future proceedings.**

**CERTIFICATION BY APPLICANT**

Pursuant to BTLA TAX 203.02(d), the applicant **MUST** sign the application. By signing below, the person(s) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good-faith basis, and the facts stated are true to the best of my/our knowledge.

Date: \_\_\_\_\_

Applicant: \_\_\_\_\_

Applicant: \_\_\_\_\_

**CERTIFICATION AND APPEARANCE BY REPRESENTATIVE (If Other Than Applicant)**

By signing below, the representative of the person(s) applying certifies and swears under penalties of RSA Chapter 641:

1. All certifications contained in this application are true.
2. The applicant has authorized this representation.
3. A copy of this form, with all the completed information contained herein above, was sent to the Applicant prior to its submission to the Town of Hollis.
4. The representative is acting with the full authority of ALL owners of the property, or their assignees, and has their full authority to file a tax abatement application and to enter into a settlement thereon.

Date: \_\_\_\_\_

Representative: \_\_\_\_\_

**The filing of the application DOES NOT STAY the collection of the tax assessed or interest thereon – it should be paid. A refund will follow if abatement is allowed.**

If you have any questions regarding this form or any matter related to an abatement of real property taxes, you may contact the Assessor's Office at (603) 465-9860.